

Panaji, 28th March, 1974 (Chaitra 7, 1896)

SERIES I No. 52

# OFFICIAL GAZETTE



## GOVERNMENT OF GOA, DAMAN AND DIU

### GOVERNMENT OF GOA, DAMAN AND DIU

Special Department

Corrigendum

OSD/RRVS/41/70-III

In the Schedule attached to the Notification of even number dated 12th September, 1973 published in Official Gazette Series I, No. 27 dated 4th October, 1973 issuing recruitment rules for the class II Gazetted posts of Associate Lecturers in the College of Engineering, Goa, the following corrections may be made: —

In column 7:

- 1) the word 'Desirable' may be substituted by the word 'Essential' and the word 'Essential' may be substituted by the word 'Desirable'
- 2) the words 'Corporate membership of a recognised University' appearing as desirable qualification (ii) may be read as 'Corporate membership of a recognised professional Institute'.

In column 10:

the words 'Not applicable' appearing below the words by 'Direct recruitment' may be treated as deleted.

*M. K. Bhandare*, Deputy Secretary (Appointments).  
Panaji, 11th March, 1974.

#### Notification

OSD/RRS/38/73

In exercise of the powers conferred by the proviso to article 309 of the Constitution, read with the Government of India, Ministry of External Affairs letter No. F.7(11)/62-Goa dated the 25th July, 1963, the Administrator of Goa, Daman and Diu is pleased to make the following rules relating to the Recruitment to Class II post of Police Prosecutor in the Office of the Inspector General of Police under the Government of Goa, Daman and Diu.

1. **Short title.** — These rules may be called Goa Government, Police Prosecutor Class II (non-gazetted non-ministerial) post Recruitment Rules, 1974.

2. **Application.** — These rules shall apply to the posts specified in column 1 of the Schedule to these rules.

3. **Number, classification and scale of pay.** — The number of posts, classification of the said posts and the scales of pay attached thereto shall be as specified in columns 2 to 4 of the said Schedule.

4. **Method of recruitment, age limit and other qualifications.** — The method of recruitment of the said posts, age limit, qualifications and other matters connected therewith shall be as specified in columns 5 to 13 of the aforesaid Schedule.

Provided that,

- (a) the maximum age limit specified in the Schedule in respect of direct recruitment may be relaxed in the case of candidates belonging to the Scheduled Castes and Scheduled Tribes and other special categories in accordance with the orders issued by the Government from time to time; and
- (b) no male candidate, who has more than one wife living and no female candidate, who has married a person having already a wife living, shall be eligible for appointment, unless the Government, after having been satisfied that there are special grounds for doing so, exempts any such candidate from the operation of this rule.

5. These rules will come into effect from the date of the Notification and will relate to appointment to the various posts made on or after this date.

*T. Kipgen*  
Chief Secretary

Panaji, 12th February, 1974.

**SCHEDULE**

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Name of the post	No. of posts	Classification	Scale of Pay	Whether Selection Post or non-Selection Post	Age limit for direct recruits	Educational and other qualifications required for direct recruits	Whether age and educational qualifications prescribed for the direct recruits will apply in the case of promotees	Period of probation, if any	Method of recruitment whether by direct recruitment or by promotion or by deputation/transfer, and percentage of the vacancies to be filled by various methods	In case of recruitment, by promotion/deputation/transfer, grades from which promotion/deputation/transfer is to be made	If a DPC exists, what is its composition	Circumstances in which U. P. S. C. is to be consulted in making recruitment
1	2	3	4	5	6	7	8	9	10	11	12	13
Police Prosecutor	1	General Central Service Class II Non-Gazetted Non-Ministerial	Rs. 350-25-575.	Not Applicable	35 years (Relaxable for Government servants)	<p><i>Essential:</i></p> <p>i. Degree in Law of a recognised University or equivalent.</p> <p>ii. About 3 years standing at the Bar and familiarity with criminal Law and practice.</p> <p>(Qualifications relaxable at Commission's discretion in case of candidates otherwise well qualified).</p> <p><i>Desirable:</i></p> <p>Knowledge of Konkani and/or Marathi.</p>	N. A.	Two years	By direct recruitment	N. A.	N.A.	As required under the Union Public Service Commission (Exemption from Consultation) Regulations 1958.

## Industries and Power Department

## Notification

19-44-70-IPD/74

In exercise of the powers conferred by sub-section (1) of Section 7 of the Goa, Daman and Diu State Aid to Industries Act, 1965 (15 of 1965) and after complying with the requirements of pre-publication the Administrator of Goa, Daman and Diu, hereby makes the following Rules so as to further amend the Goa, Daman and Diu State Aid to Industries Rules, 1968, namely:—

1. *Short title and commencement.*—(1) These rules may be called the Goa, Daman and Diu State Aid to Industries (First Amendment) Rules, 1974.

(2) They shall come into force at once.

2. *Amendment of Rule 4.*—In sub-rule (1) of rule 4 of the Goa, Daman and Diu State Aid to Industries Rules, 1968, for clauses (c) and (d) the following shall be substituted namely:—

«(c) Director of Industries, Goa, Daman and Diu.	(i) in case of small scale industrial units .....	Rs. 20,000/-
	(ii) in case of industrial co-operative societies .....	Rs. 50,000/-
(d) The Secretary to Government of Goa, Daman & Diu, Industries and Labour Department.	(i) in case of small scale industrial units .....	Rs. 25,000/-
	(ii) in case of industrial co-operative societies .....	Rs. 2,00,000/-»

By order and in the name of the Administrator of Goa, Daman and Diu.

P. Noronha, Under Secretary, Industries and Labour Department.

Panaji, 15th March, 1974.

## Local Self Government Department

## Notification

LSG/IPA-324/67

In exercise of the powers conferred by article 19 of the Legislative Diploma No. 1984 dated 14-4-1960, the Administrator of Goa, Daman and Diu hereby makes the following rules, namely:—

1. *Short title and commencement.*—(1) These rules may be called the Goa, Daman and Diu Provedoria de Assistencia Publica (Fixation of Pay, Allowances, Cadre and Conditions of service of Employees) Rules, 1974.

(2) They shall come into force at once.

2. *Definitions.*—In these rules, unless the context otherwise requires:—

(a) "Provedoria" means Provedoria da Assistencia Publica (Institute of Public Assistance) and Institutions under its control.

(b) "Schedule" means a Schedule appended to these rules.

3. *Cadre of staff of Provedoria.*—The cadre of the staff of Provedoria shall be as shown in the Schedule I.

4. *Conditions of service of Employees.*—The conditions of service of the Employees of Provedoria shall be governed by the Rules and Regulations applicable to the employees in service with the Government of Goa, Daman and Diu.

5. *Pay-scales.*—Scales of the pay attached to the various posts in Provedoria shall be as shown in the Schedule II. In addition to the pay the employees shall be entitled to draw other allowances as admissible to a person in service with the Government of Goa, Daman and Diu and drawing an equivalent pay.

Provided that the pay-scales and allowances now prescribed shall be deemed to have been so fixed with effect from the 1st day of February, 1966.

6. *Power to remove difficulty.*—If any difficulty arises in giving effect to the provisions of these Rules, the Administrator may, as the occasion requires, by order do anything which appears to him to be necessary for the purpose of removing the difficulty.

Provided that no order shall be made under this Rule after the expiry of two years from the date of commencement of these Rules.

## SCHEDULE I

(See Rule 3)

Statement showing strength of the cadre of Provedoria da Assistencia Publica (Institute of Public Assistance)

Sr. No.	Designation of the post	No. of posts
1	2	3

## I—Head Office

1. Director .....	1
2. Superintendent .....	1
3. Welfare Officer .....	1
4. Accountant .....	1
5. Cashier .....	1
6. Head Clerk for Lottery Section .....	1
7. Accounts Clerk .....	2
8. Upper Division Clerk .....	3
9. Lower Division Clerk .....	9
10. Supervisor for Beggars .....	4
11. Daftry .....	1
12. Printer .....	1
13. Driver (Light Vehicle) .....	2
14. Peon .....	3

## II—Subordinate Institutions

## a) Maternal and Child Welfare Centre

15. Nurse cum mid-wife .....	12
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## b) Home for Orphan Children—Panaji

16. Teacher .....	1
17. Stewardess .....	1
18. Assistant Stewardess .....	1
19. Nurse .....	1

1	2	3
20. Mali .....		1
21. Peon-cum-cleaner .....		5
c) <i>Asylum Recolhimento de Serra</i>		
22. Stewardess .....		1
23. Assistant Stewardess .....		1
24. Peon cum cleaner .....		3
d) <i>Social Welfare Centre — Mapusa</i>		
25. Stewardess .....		1
26. Assistant Stewardess .....		1
27. Peon cum cleaner .....		4
e) <i>Social Welfare Centre — Goa-Velha</i>		
28. Stewardess .....		1
29. Assistant Stewardess .....		1
30. Peon cum cleaner .....		3
f) <i>Social Welfare Centre — Cuncolim</i>		
31. Stewardess .....		1
32. Assistant Stewardess .....		1
33. Carpentry Instructor .....		1
34. Peon cum cleaner .....		4
g) <i>Lady D'Souza Mahilashram — Candolim</i>		
35. Matron .....		1
36. Cook .....		1
37. Peons .....		3
38. Chowkidar .....		1
h) <i>Asylum of Candolim</i>		
39. Steward .....		1
40. Assistant Steward .....		1
41. Lower Division Clerk .....		1
42. Peon cum cleaner .....		3
i) <i>Asylum of Majorda</i>		
43. Stewardess .....		1
44. Assistant Stewardess .....		1
45. Peon cum cleaner .....		3
j) <i>Asylum of Loutulim</i>		
46. Stewardess .....		1
47. Assistant Stewardess .....		1
48. Peon cum cleaner .....		3
k) <i>Asylum of Chimbél</i>		
49. Stewardess .....		1
50. Assistant Stewardess .....		1
51. Lower Division Clerk .....		1
52. Peon cum cleaner .....		10

## SCHEDULE-II

(See Rule 5)

Statement showing the pay scale fixed for the staff of Provedoria da Assistancia Publica (Institute of Public Assistance)

Sr. No.	Designation of the post	Scale of pay Rs.
1	2	3
<b>I — Head Office</b>		
1. Director	350-25-500-30-590-EB-30-800-EB-30-830-35-900	
2. Superintendent	350-20-450-25-475	
3. Welfare Officer	335-15-425	
4. Accountant	210-10-290-15-320-EB-15-380	
5. Cashier (Upper Division Clerk)	130-5-160-8-200-EB-8-256-EB-8-280-10-300	
6. Head Clerk for Lottery Section	210-10-290-15-320-EB-15-380	

1	2	3
7. Accounts Clerk	130-5-160-8-200-EB-8-256-EB-8-280-10-300	
8. Upper Division Clerk	— do —	
9. Lower Division Clerk	110-3-131-4-155-EB-4-175-5-180	
10. Supervisor for Beggars (Lower Division Clerk)	— do —	
11. Daftry	95-3-110	
12. Printer	95-3-110	
13. Driver (light vehicle)	110-3-131-4-139	
14. Peon	70-1-80-EB-1-85	

**II — Subordinate Institutions**a) *Maternal and Child Welfare Centre*

15. Nurse cum Mid-wife	150-5-175-6-205-EB-7-240-8-256-EB-280
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b) *Home for Orphans and Children — Panaji*

16. Teacher	170-10-290-EB-15-380
17. Stewardess	130-5-160-8-200-EB-8-256-EB-8-280-10-300
18. Assistant Stewardess	110-3-131-4-155-EB-4-175-5-180
19. Nurse	130-5-160-8-200-EB-8-256-EB-8-280-10-300
20. Mali	70-1-80-EB-1-85
21. Peon cum cleaner	— do —

c) *Asylum Recolhimento da Serra*

22. Stewardess	130-5-160-8-200-EB-8-256-EB-8-280-10-300
23. Assistant Stewardess	110-3-131-4-155-EB-4-175-5-180
24. Peon cum cleaner	70-1-80-EB-1-85

d) *Social Welfare Centre — Mapusa*

25. Stewardess	130-5-160-8-200-EB-8-256-EB-8-280-10-300
26. Assistant Stewardess	110-3-131-4-155-EB-4-175-5-180
27. Peon cum cleaner	70-1-80-EB-1-85

e) *Social Welfare Centre — Goa-Velha*

28. Stewardess	130-5-160-8-200-EB-8-256-EB-8-280-10-300
29. Assistant Stewardess	110-3-131-4-155-EB-4-175-5-180
30. Peon cum cleaner	70-1-80-EB-1-85

f) *Social Welfare Centre — Cuncolim*

31. Stewardess	130-5-160-8-200-EB-8-256-EB-8-280-10-300
32. Assistant Stewardess	110-3-131-4-155-EB-4-175-5-180
33. Carpentry Instructor	— do —
34. Peon cum cleaner	70-1-80-EB-1-85

g) *Lady D'Souza Mahilashram — Candolim*

35. Matron	150-5-175-6-205-EB-7-240-8-256-EB-280
36. Cook	75-1-85
37. Peons	70-1-80-EB-1-85
38. Chowkidar	— do —

h) *Asylum of Candolim*

39. Steward	130-5-160-8-200-EB-8-256-EB-8-280-10-300
40. Assistant Steward	110-3-131-4-155-EB-4-175-5-180
41. Lower Division Clerk	— do —
42. Peon cum cleaner	70-1-80-EB-1-85

1	2	3
i) <i>Asylum of Majorda</i>		
43. Stewardess	130-5-160-8-200-EB-8-256-EB-8-280-10-300	
44. Assistant Stewardess	110-3-131-4-155-EB-4-175-5-180	
45. Peon	70-1-80-EB-1-85	
j) <i>Asylum of Loutulim</i>		
46. Stewardess	130-5-160-8-200-EB-8-256-EB-8-280-10-300	
47. Assistant Stewardess	110-3-131-4-155-EB-4-175-5-180	
48. Peon cum cleaner	70-1-80-EB-1-85	
k) <i>Asylum of Chimbhel</i>		
49. Stewardess	130-5-160-8-200-EB-8-256-EB-8-280-10-300	
50. Assistant Stewardess	110-3-131-4-155-EB-4-175-5-180	
51. Lower Division Clerk	— do —	
52. Peon cum cleaner	70-1-80-EB-1-85	

By order and in the name of the Administrator of Goa, Daman and Diu.

F. A. Figueiredo, Under Secretary (Revenue).

Panaji, 25th March, 1974.

#### Law and Judiciary Department

#### Notification

LD/1018/74

The following notification received from the Government of India, Ministry of Shipping and Transport (Transport Wing), New Delhi, is hereby published for general information of the public.

M. S. Borkar, Under Secretary (Law).

Panaji, 12th March, 1974.

#### GOVERNMENT OF INDIA

#### MINISTRY OF SHIPPING AND TRANSPORT

(Transport Wing)

New Delhi, dated the 28th February, 1974

#### Notification

GSR — In pursuance of the provisions of sub-section (4) of section 3 of the Major Port Trusts Act, 1963 (38 of 1963), the Central Government hereby specifies the 25th day of March, 1974, as the period within which the election of trustees in respect of the Board of Trustees for the Port of Mormugao under clause (d) of sub-section (i) of section 3 of the said Act shall be held.

(PGG-7/74)

Sd./-

K. L. GUPTA

Deputy Secretary to the Government of India.

#### Legislative Assembly of Goa, Daman and Diu

#### Legislature Department

#### Notification

LA/B/7/542/74

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on 18th March, 1974 is hereby published for general information in pursuance of the provisions of Rule 136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

#### The Goa, Daman and Diu Sales Tax (Amendment) Bill, 1974

(Bill No. 6 of 1974)

A

#### BILL

further to amend the Goa, Daman and Diu Sales Tax Act, 1964.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-fifth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa, Daman and Diu Sales Tax (Amendment) Act, 1974.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Substitution of section 3.*— For section 3 of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964) (hereinafter referred to as the principal Act), the following shall be substituted, namely:—

"3. *Taxing Authorities.*— (1) For carrying out the purposes of this Act, the Government shall appoint an officer to be called the Commissioner of Sales Tax.

(2) To assist the Commissioner in the execution of his functions under this Act, the Government shall appoint Assistant Commissioner of Sales Tax and such number of,—

(a) Sales Tax Officers,

(b) Assistant Sales Tax Officers,

(c) Sales Tax Inspectors, and

(d) other officers and persons, and give them such designation as the Government thinks necessary.

(3) The Government may, subject to such restrictions and conditions as it may impose, by notification in the Official Gazette, delegate to the Commissioner the powers (not being powers relating to the appointments of Assistant Commissioner of Sales Tax and Sales Tax Officers) conferred on the Government by sub-section (2).

(4) The Commissioner and all officers and persons appointed under sub-section (2) shall exercise such powers as may be conferred and perform such duties as may be required, by or under this Act.

(5) The Commissioner and all officers and persons appointed under sub-section (2) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code."

3. *Insertion of new section 10A.* — After section 10 of the principal Act, the following shall be inserted, namely: —

"10A. *Exemption.* — (1) Subject to such conditions as it may impose, the Government may, if it considers it necessary so to do in the public interest, by notification in the Official Gazette, exempt any specified class of dealers or any specified class of sales from payment of the whole or any part of any tax payable under the Act.

(2) Where any specified class of dealers or class of sales is exempt from payment of tax under sub-section (1) and if there be a breach of any of the conditions subject to which such exemption was granted, the seller, in case he is responsible for such breach, shall be liable to pay tax on such sales as if no such exemption had been granted notwithstanding that he may not be liable to pay tax under section 4. But if the purchaser is responsible for the breach, the Commissioner or any person appointed under sub-section (2) of section 3 to assist the Commissioner shall, after giving the purchaser a reasonable opportunity of being heard, impose upon him a penalty not exceeding one and a half times the amount of tax which would result if such goods were subject to sales tax at the rate leviable on them at the time of their purchase.

(3) If the Commissioner or any person appointed under sub-section (2) of section 3 to assist the Commissioner, has reason to believe that the seller is liable to pay tax under sub-section (2), the Commissioner or the person appointed to assist the Commissioner shall, after giving him a reasonable opportunity of being heard, assess the amount of tax so due."

4. *Amendment of section 27.* — In section 27 of the principal Act, —

(i) for sub-section (1) the following shall be substituted, namely: —

"(1) Any dealer may in the prescribed manner appeal to the prescribed authority against any assessment or reassessment within sixty days from the date of communication of the order appealed against:

Provided firstly that the said authority may entertain the appeal after expiry of the said period of sixty days, if he is satisfied that the applicant was prevented by sufficient cause from filing the appeal in time;

Provided secondly that no appeal shall be entertained by the said authority unless he is satisfied that such amount of the tax as the applicant may admit to be due from him has been paid."

(ii) in clause (b) of sub-section (2A) for the words, figure and brackets "sub-section (1)" the words and brackets "clause (a)" shall be substituted.

(iii) for sub-section (4) the following shall be substituted, namely: —

"(4) Subject to such rules as may be prescribed, any assessment made or order passed under this Act or the rules made thereunder by any person appointed under section 3 or by the Tribunal constituted under section 3A may be reviewed by the person or the Tribunal passing it, as the case may be, upon an application or of his or its own motion, as the case may be."

5. *Amendment of Section 30.* — In sub-section (1) of section 30 of the principal Act, —

(i) at the end of clause (j) the word "or" shall be inserted;

(ii) after clause (j) the following clause shall be inserted, namely: —

"(k) fails to furnish the security demanded under sub-section (5) of section 11."

#### Statement of Object and Reasons

The existing Section 3 of the Goa, Daman and Diu Sales Tax Act, 1964, provides that for carrying out the purposes of the Act, the Government may appoint a person to be Commissioner of Sales Tax, and such other persons to assist him as it thinks fit. However, several officers for assisting the Commissioner of Sales Tax were appointed by the Commissioner in exercise of the powers delegated to him under the Civil Service Rules. Even the appointments of the Commissioner, Assistant Commissioner and Sales Tax Officers, were made by the Government under the aforesaid Civil Service Rules.

In some writ petitions filed before the Court of the Judicial Commissioner of Goa, Daman and Diu the assessments of Sales Tax made by the officers so appointed has been challenged on the ground that appointment of those officers is not in accordance with Section 3 of the said Goa, Daman and Diu Sales Tax Act, 1964, and therefore, the officer has no jurisdiction to make the assessment.

To validate all such appointments and also the proceedings taken by the officers, the Goa, Daman and Diu Sales Tax (Validation of Appointments and Proceedings) Ordinance, 1973, was promulgated by the Administrator of Goa, Daman and Diu.

Further steps have also been taken to replace the Ordinance by an Act of the Legislative Assembly.

It has now become imperative to amend Section 3 of the Goa, Daman and Diu Sales Tax Act, 1964, to enable the Government to delegate powers to the Commissioner of Sales Tax to make appointments of certain officers who are required to assist him in the execution of his functions under the said Act. Clause 2 of the Bill seeks to achieve this purpose.

2. The Sales Tax Acts of some other States such as of Maharashtra and Gujarat contain provision to enable the Government to grant exemption of tax in respect of any specified class of dealers or specified class of sale. The Sales Tax Act of Tamil Nadu State provides for exemption of tax in respect of specified goods or class of goods and also to exempt specified class of persons. There are certain goods such as petroleum products which are being stored

in one State and sold by one company to another for distribution throughout the country at uniform rates. The Sales Tax should not come in the way of achieving the same purpose, since it will be an addition to the fixed price of the goods which on that account will not be possible to be sold at uniform rates. The Government of India has therefore suggested to take appropriate steps to make necessary provision for grant of such exemptions.

To achieve the above purpose clause 3 of the Bill proposes to insert a new Section 10A in the Goa, Daman and Diu Sales Tax Act, 1964.

3. Other provisions contained in the Bill seek to remove the difficulties experienced in the implementation of the provisions of the Act.

#### Financial Memorandum

No financial commitment is involved in this Bill and also there will be no additional expenditure due to the proposed amendments since the existing machinery will carry out the extra work which may result on account of the same amendments.

#### Memorandum of Delegated Legislation

Clause 3 of the Bill seeks to insert a new section 10A after section 10 of the principal Act. Its purpose is to enable the Government to exempt from sales tax any specified class of dealers or class of sales from payment of the whole or any part of tax payable under the Act. Such provision exists in the Sales Tax Acts of other States also. The delegation is necessary and is of normal character.

Panaji, S. G. KAKODKAR  
1st March, 1974. Chief Minister

Assembly Hall, B. M. MASURKAR  
Panaji, Secretary to the Legislative Assembly  
13th March, 1974, of Goa, Daman and Diu

Administrator's recommendation under section 23 of the Government of Union Territories Act, 1963.

In pursuance of clause (a) of sub-section (1) of Section 23 of the Government of Union Territories Act, 1963, the Administrator of Goa, Daman and Diu has recommended to the Legislative Assembly of Goa, Daman and Diu the introduction and consideration of the Goa, Daman and Diu Sales Tax (Amendment) Bill, 1974.

#### (Annexure to Bill No. 6 of 1974)

The Goa, Daman and Diu Sales Tax (Amendment) Bill, 1974

The Goa, Daman and Diu Sales Tax Act, 1964

(Act No. 4 of 1964)

3. **Taxing Authorities.**—(1) For carrying out the purpose of this Act, the Government may appoint a person to be Commissioner of Sales Tax, and such other persons to assist him at it thinks fit.

(2) Persons appointed under sub-section (1) shall exercise such powers as may be conferred, and perform such duties as may be required, by or under this Act.

(3) All persons appointed under sub-section (1) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

10. **Tax-free goods.**—(1) No tax shall be payable under this Act on the sale of goods specified in the Second Schedule subject to the conditions and exception, if any, set out therein.

(2) The Government may, by notification in the Official Gazette, add to, omit from, or otherwise amend, the entries in the Second Schedule.

27. **Appeal, revision and review.**—(1) Any dealer may in the prescribed manner appeal to the prescribed authority against any assessment within sixty days or such further period as may be allowed by the Commissioner for cause shown to his satisfaction from the receipt of a notice issued under sub-section (4) of section 17 in respect thereof:

Provided that no appeal shall be entertained by the said authority unless he is satisfied that such amount of the tax as the appellant may admit to be due from him has been paid.

(2) Subject to such rules of procedure as may be prescribed the appellate authority, in disposing of any appeal under sub-section (1), may—

- (a) confirm, reduce, enhance or annul the assessment, or,
- (b) set aside the assessment and direct the assessing authority to make a fresh assessment after such further inquiry as may be directed, or;
- (c) pass such other orders as it may think fit.

(2A)(a) In the case of an order passed in appeal by the appellate authority under sub-section (2), a second appeal shall lie to the Tribunal within sixty days of the date of passing of the order.

(b) The Tribunal may admit the second appeal referred to after the period of sixty days referred to in sub-section (1), if it is satisfied that the appellant had sufficient cause for not preferring the appeal in the period.

(2B) No appeal under sub-section (2A) or sub-section (3B) shall be entertained by the Tribunal, and no revision application under sub-section (3) shall be entertained by the Commissioner, unless such appeal or revision application, as the case may be, is accompanied by satisfactory proof of the payment of tax or penalty or both that may be due:

Provided that the Tribunal or the Commissioner, as the case may be, may, if it or he thinks fit, for reasons to be recorded in writing, entertain any appeal or revision application against any such order without making the payment as aforesaid, if the appellant or, as the case may be, the applicant furnishes such security for such amount as it or he may direct.

(2C) In disposing of an appeal, the Tribunal shall have same powers as that of the appellate authority under sub-section (2).

(3) Subject to such rules as may be prescribed and for reasons to be recorded in writing the Commissioner upon application or of his own motion may revise any assessment made or order passed under this Act or the rules made thereunder by a person appointed under section 3 to assist him.

Provided that before rejecting any application for the revision of any such order the Commissioner shall consider it and shall record reasons for such rejection;

Provided further that no application for revision shall lie to the Commissioner in respect of any assessment if an appeal lies under sub-section (1) to the prescribed authority in respect of such assessment.

(3A) The dealer may, at his option, file a second appeal under sub-section (2A), or make an application for revision to the Commissioner under sub-section (3), and where the dealer has exercised such option he shall be precluded from filing an application for revision under sub-section (3), or, as the case may be, from filing a second appeal under sub-section (2A).

(3AA) In disposing of the revision, the Commissioner shall have the same powers as those of the appellate authority under sub-section (2).

(3B) Where an order is passed by the Commissioner, of his own motion under sub-section (3), an appeal shall lie to the Tribunal from that order within sixty days and an appeal filed after that period may be admitted if the Tribunal is satisfied that the appellant had sufficient cause for not filing the appeal within that period.

(4) Subject to such rules as may be prescribed, any assessment made or order passed under this Act or the rules made thereunder by any person appointed under section 3 may be reviewed by the person passing it upon application or of his own motion.

(5) Before any order is passed under this section which is likely to affect any person adversely, such person shall be given reasonable opportunity of being heard.

*Explanation:*—In this section assessment includes imposition of penalty.

30. Offences and penalties.—(1) Whoever—

(a) carries on business as a dealer in contravention of sub-section (1) of section 11; or

(b) fails, without sufficient cause, to submit any return as required by sub-section (2) of section 15 or submits a false return; or

(c) being a registered dealer, falsely represents when purchasing any class of goods, that goods of such class are covered by his certificate of registration; or

(d) not being a registered dealer, falsely represents when purchasing goods that he is a registered dealer; or

(e) contravenes the provisions of section 16; or

(f) fails, when required so to do under section 20, to keep prescribed accounts or records of sales; or

(g) refuses to comply with any requirement made of him under sub-section (1) of section 21; or

(h) knowingly produces incorrect accounts, registers or documents, or knowingly furnishes incorrect information; or

(i) obstructs any officer making an inspection or a search or a seizure under section 21; or

(j) neglects to furnish any information required by section 23;

shall be punishable with simple imprisonment which may extend to six months or with fine or with both, and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the period of the continuance of the offence:

Provided that no prosecution for an offence against this Act shall be instituted in respect of the same facts in respect of which a penalty has been imposed under section 17 or section 31.

(2) No Court shall take cognizance of any offence under this Act or under the rules made thereunder except with the previous sanction of the Commissioner, and no Court inferior to that of a Magistrate of the first class shall try any such offence.

(3) All offences punishable under this Act shall be cognizable and bailable.

Assembly Hall,

B. M. MASURKAR

Panaji,

Secretary to the Legislative Assembly  
of Goa, Daman and Diu.

13th March, 1974

### Notification

LA/B/7/573/74

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on 25th March, 1974 is hereby published for general information in pursuance of the provisions of Rule 136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

### THE GOA, DAMAN AND DIU APPROPRIATION (VOTE ON ACCOUNT) BILL, 1974

(Bill No. 8 of 1974)

A Bill to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the

Union territory of Goa, Daman and Diu for the services of a part of the Financial Year 1974-75.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty fifth Year of the Republic of India as follows:—

1. **Short title.**—This Act may be called the Goa, Daman and Diu Appropriation (Vote on Account) Act, 1974.

2. **Withdrawal of Rupees Six crores, seventy one lakhs and sixty nine thousand from and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu for the financial year 1974-75.**—From and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of Rupees six crores, seventy one lakhs and sixty nine thousand towards defraying the several charges which will come in course of payment during the financial year, 1974-75.

3. **Appropriation.**—The sum authorised to be withdrawn from and out of the Consolidated Fund by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

### THE SCHEDULE (See Sections 2 and 3)

No. of Vote	Services and purposes	Voted by Assembly	Sums not exceeding		Total
			Charged on the Consolidated Fund of the Union territory of Goa, Daman and Diu		
1	2	Rs.	Rs.	Rs.	
1.	Union Territory Legislature and Elections ... ..	1,00,000	7,000		1,07,000
2.	Miscellaneous General Services ... ..	10,49,000	70,000		11,19,000
3.	Administration of Justice ... ..	2,44,000	50,000		2,94,000
4.	Land Revenue, Stamps and Registration ... ..	2,11,000	—		2,11,000
5.	State Excise, Sales Tax and Other Taxes and Duties.	2,96,000	—		2,96,000
6.	Taxes on Vehicles...	65,000	—		65,000
7.	Police and Fire Services ... ..	21,20,000	—		21,20,000
8.	Jails ... ..	1,17,000	—		1,17,000
9.	Stationery and Printing ... ..	3,34,000	—		3,34,000
10.	Other General Services ... ..	85,000	—		85,000
11.	Pension ... ..	6,48,000	—		6,48,000
12.	Public Works, Housing and Urban Development ...	48,99,000	—		48,99,000
13.	Roads and Bridges.	31,78,000	—		31,78,000
14.	Education, Art and Culture ... ..	1,08,80,000	—		1,08,80,000



1	2	3
15. Medical, Family Planning and Public Health, Sanitation and Water Supply ... ..	70,18,000	70,18,000
16. Information and Publicity ... ..	1,40,000	1,40,000
17. Labour and Employment ... ..	2,25,000	2,25,000
18. Social Security and Welfare, Relief on account of Natural Calamities and Food and Nutrition ... ..	1,32,57,000	1,32,57,000
19. Cooperation, Community Development and Compensations and Assignments to Local Bodies and Panchayati Raj Institutions. ... ..	7,79,000	7,79,000
20. Other Economic Services and Mines and Minerals. ... ..	2,90,000	2,90,000
21. Agriculture and Allied Services ... ..	55,25,000	55,25,000
22. Irrigation and Power Projects ... ..	1,21,07,000	1,21,07,000
23. Industries ... ..	5,04,000	5,04,000
24. Road and Water Transport Services (including Ports) ... ..	7,58,000	7,58,000
25. Tourism ... ..	6,29,000	6,29,000
26. Loans and Advances by the Union Territory Governments ... ..	15,84,000	15,84,000
Total ... ..	6,70,42,000	6,71,69,000

Financial Memorandum

Provision is made in this Bill to appropriate for certain services and purposes expressed in the Schedule during the Financial Year, 1974-75 a sum of Rs. 6,71,69,000, pending discussions and voting of the Demands for Grants for the year 1974-75 by the Legislative Assembly. The amount mentioned above consists of Rs. 3,46,43,000 on Revenue Account, Rs. 3,25,26,000 on Capital Account including Loans and Advances.

Statement of Objects and Reasons

This Bill is introduced in pursuance of Section 31(1) read with Section 29(1) of the Government of Union Territories Act, 1963, to provide for the appropriation out of the Consolidated Fund of the Union Territory of Goa, Daman and Diu of the

monies required to meet the expenditure charged on the Consolidated Fund and the grants made in advance by the Goa, Daman and Diu Legislative Assembly in respect of the estimated expenditure of the Government of Goa, Daman and Diu for two months i. e., for the months of April and May, 1974.

The Administrator has, in pursuance of Sub-Section (1) of Section 23 of the Government of Union Territories Act, 1963 recommended to the Legislative Assembly the introduction and consideration of the Bill.

SMT. SHASHIKALA G. KAKODKAR  
Chief Minister

Panaji,  
25th March, 1974.

Assembly Hall, B. M. MASURKAR  
Panaji, Secretary to the Legislative Assembly of Goa, Daman and Diu.  
26th March, 1974.

Government Press

Notice

The subscribers to the Official Gazette are kindly reminded that their present subscription term ends on the 31st March, 1974, which is the close of the financial year.

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